

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

RICHARD O. VILLELLA,
Defendant.

INFORMATION

07 Cr. ____

COUNT ONE
(Tax Evasion)

The United States Attorney charges:

Introduction

1. At all times relevant to this Information, RICHARD O. VILLELLA, the defendant, was a resident of New York, New York.

2. For the calendar years 1996, 1997, and 1998, RICHARD O. VILLELLA, the defendant, was a yoga instructor, working both as a freelance, private instructor and for various yoga instruction companies based in New York, New York, in which companies VILLELLA had some ownership interest.

3. As a yoga instructor, VILLELLA earned and was paid compensation for the yoga services he performed. At VILLELLA's request, the yoga instruction companies that paid VILLELLA for his services did not issue VILLELLA IRS Forms 1099 or W-2 during the period 1996, 1997, and 1998, based on the money they paid to VILLELLA.

4. In connection with the lessons he gave to private individuals and to certain clients of the yoga instruction

companies for which he worked, VILLELLA agreed with the private individuals and clients that VILLELLA would be paid in cash rather than by check or other means. Furthermore, VILLELLA deposited this cash into bank accounts and trusts in the names of entities and individuals other than his own name. VILLELLA failed to file Individual United States Income Tax Returns, Forms 1040, for the calendar years 1996, 1997, and 1998, for the income he earned as set forth in the table below.

Statutory Allegations

5. From on or about January 1 of each of the calendar years set forth below, through on or about the tax return due dates set forth below for each said calendar year, in the Southern District of New York and elsewhere, RICHARD O. VILLELLA, the defendant, unlawfully, wilfully and knowingly did attempt to evade and defeat a substantial part of the income tax due and owing by RICHARD O. VILLELLA to the United States of America for the calendar years 1996, 1997, and 1998, by various means, including, among others: (a) by failing to make an income tax return for each said calendar year on or about the date required by law to any proper officer of the IRS; (b) by causing entities that he controlled and which paid him fees not to file wage and compensation documents with the IRS; and (c) by causing portions of his compensation to be paid in cash rather than by check or other traceable and documented means, whereas, as RICHARD O. VILLELLA, the defendant, then and there well knew and believed,

in each said calendar year he had substantial taxable income, upon which taxable income there was a substantial amount of tax due and owing to the United States of America, as listed below:

Year	Taxable Income	Tax Due And Owing	Due Date of Income Tax Return
1996	\$170,785	\$63,140	04/15/1997
1997	\$ 55,085	\$22,482	04/15/1998
1998	\$ 34,555	\$13,132	04/15/1999

(Title 26, United States Code, Section 7201.)

Michael J. Garcia
MICHAEL J. GARCIA
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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- v. -

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(26 U.S.C. § 7201)

MICHAEL J. GARCIA
United States Attorney.

4/11/07- Sept. pres. w/ attorney Stuart Abrams: AUSA Anthony Barkow and Court Reporter, Denise Richards. Sept. 7th Waiver of Indictment/Information and a Consent to proceed before a United States Magistrate on a Felony Plea Allocution. Sept. withdraw plea of not guilty and enters a guilty plea to Count 1. PSI Ordered. A Control date for sentencing is set for 7/11/07 at 10:00 a.m. Bail cont'd as previously scheduled. The Court recommends that Judge Sweet accept the guilty Plea.
Lator, 9. U.S.M.G.